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individual customer or the principal place of business for a business customer. This allows the sourcing of detective services consistent with the streamlined sales and use tax. Now we did detective services last year. We did streamlined last year. This makes those sourcing rules consistent with streamlined. We do the same thing on computer software which is delivered electronically. We source that to deal with property use for a business in more than one location and that is a streamline provision. Proposed changes insert the newly defined term "construction services" into the section that provides for a refund of sales tax. Remember that we, in LB 1017, use a new definition of construction services to refer to the use of building materials. Well, we don't have that section referenced in our sales tax refund law and we need to be able to do that. So this section provides for a refund of sales tax if the tax rate or base changes after a written contract for construction is entered into. This clarifies that the sales tax exemption for agricultural machinery is limited to machinery that is depreciable. That's no change in policy but it states in the statutes what's there. The reciprocal sales tax exemption, which was added last year, is limited to the sales tax by the amendment, since there was no use liability for Nebraska state and local governments anyway, and this had to do with the sales tax exemption for the purchases by municipalities of some of their...I remember the examples had to do with ambulances and cars bought in surrounding states because they weren't available in Nebraska but they kept their tax exemption when they went across into another state. The state agrees to complete a taxability matrix as part of the streamlined agreement. The taxability matrix is to enable retailers anywhere in the nation to determine the taxability of a product or service in Nebraska and the appropriate rate by accessing the matrix over the Internet. We are promising to do that. We always intended to do this but we need to recite that agreement and this amendment does that. There is a section that has to do with contractors. The bill, LB 1094, which was introduced at the request of the Governor, had a number of provisions in it but one of the provisions said that contractors who are essentially in...contractors of labor, people who essentially say, you need 500 workers; fine, we'll provide you 500 workers. We amend this bill to make the out-of-state labor contractors registered under